

**EXHIBIT A**

**Schedule of Claims Subject to the Four Hundred Nineteenth Omnibus Objection**

## Four Hundred Nineteenth Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 VIERA-PLANAS, GILBERTO URB LOS ALMENDROS 760 CALLE RIACHUELO PONCE, PR 00716	33984	Commonwealth of Puerto Rico	503(b)(9)	\$2,671.32	Puerto Rico Electric Power Authority	503(b)(9)	\$2,671.32
Reason: Proof of claim purported to assert liabilities associated with the Puerto Rico Electric Power Authority, but originally failed to provide any basis or supporting documentation for asserting a claim against the Puerto Rico Electric Power Authority. Claim was subsequently transferred to Commonwealth of Puerto Rico under the assumption claim was related to taxes. Further information was provided by the claimant and additional supporting documentation asserts liabilities associated with claimants employment at the Puerto Rico Electric Power Authority. Accordingly, any liabilities should be asserted against the Puerto Rico Electric Power Authority not the Commonwealth of Puerto Rico. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and has been resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.							
2 YFN YABUCOA SOLAR LLC C/O ISMAEL H. HERRERO III, ESQ. P.O. BOX 362159 SAN JUAN, PR 00936	179661	Commonwealth of Puerto Rico	Unsecured	\$155,814,657.86	Puerto Rico Electric Power Authority	Unsecured	\$155,814,657.86
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Puerto Rico Electric Power Authority.							
TOTAL				\$ 155,817,329.18	TOTAL		\$ 155,817,329.18